

--- "Series of 1897" - 15 POUNDS - Green - COUPON - the "Widow Queen" - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - with 4½ mm. red controls - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and a 190\_ stub ---

Chris Ryan, "Canadian Revenue Newsletter", No. 42, of June 2003

"Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

Under the new regime, the duty on all domestic or imported products was paid by the purchase and application of a single colour of stamps. Initially, black stamps were used exclusively. ... Tobacco products manufactured in Canada before June 1st 1908, but still in an excise bonding warehouse as of that date, continued to be stamped with the old green, red or black stamps. Surplus stocks of the red and green stamps were returned by local revenue officers to the central office in Ottawa".

The catalogue lists this recess printed fifteen pounds green "Series of 1897" Coupon stamp as:

**RM-360** - 15 pounds, green, coarse roulette, on horizontal mesh wove - 4½ mm. red controls,  
with nine ½ pound coupons and a **190\_ stub**



★**RM-360** - 15 pounds, green, coarse roulette, CWCS, control number **082161**,  
recess printed on horizontal mesh wove, with nine ½ lb. coupons and a **190\_ stub** - from Plate No. 7

<b>082056</b>	RM-360	15 pounds, green, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ lb. coupons and a <b>190_ stub</b>
<b>082069</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082073</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082104</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082113</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082124</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082141</b> ★	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
<b>082153</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082161</b> ★	RM-360	15 pounds, green, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ lb. coupons and a <b>190_ stub</b> - Plate No. 7
<b>082198</b>	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
<b>082241</b> ★	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8



★RM-360 - 15 pounds, green, coarse roulette, CWC, control number **082241**, on horizontal mesh wove, with nine ½ lb. coupons, from Plate No. 8

082264	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082295	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082314	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082315	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082336	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082345	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082350	RM-360	15 pounds, green, coarse roulette, on horizontal mesh wove
082394	RM-360	15 pounds, green, coarse roulette, on horizontal mesh wove
082411	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
082469	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082471	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
082490	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082496	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
082545	RM-360	15 pounds, green, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ lb. coupons and a 190_ stub
082567	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082718	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082719	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082735	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082737	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082744	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082750	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082751	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
082766	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
082770	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove
082776	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
082796	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
082975	RM-360	15 pounds, green, coarse roulette, on horizontal mesh wove
082976★	RM-360	15 pounds, green, coarse roulette, on horizontal mesh wove
082989	RM-360	15 pounds, green, coarse roulette, CWC, on horizontal mesh wove



The central portion of the primary die proof “CANADA / A-1” - scanned at 100% scale - *from the collection of Fritz Angst*





★RM-360n - 15 pounds, green, coarse roulette, without control numbering, on horizontal mesh wove, with nine ½ lb. coupons



★RM-360n CRP - 15 pounds, green, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with nine ½ lb. coupons and a 190\_ stub - stamped **CANCELLED** and **Registered** in violet ink



★RM-360 TP / SP - 15 pounds, green, an imperforate plate proof, with nine ½ pound coupons and a 190\_ stub, on horizontal mesh wove, with nine ½ lb. coupons and a 190\_ stub, from the 1990 ABN New York sale - stamped **SPECIMEN** in 5 mm. Gothic letters

File path is [ c:\ CR - STAMPS \ RM\_STAMPS \ COUPON \ 1897 \ Green \ 15 pounds ],  
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 November 4th 2013, JBH